

Webb County, Texas
Federal Schedule of Findings and Questioned Costs
Year Ended September 30, 2005

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Reportable condition(s) identified that are
not considered to be material weaknesses? _____ yes X none

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal Control over major programs:

Material weakness(es) identified? _____ yes X no

Reportable condition(s) identified that are
not considered to be material weaknesses? _____ yes X none

Type of auditor's report issued on compliance
for major programs: Unqualified

Any audit findings disclosed that are required
to be reported in accordance with
Section .510(a) of Circular A-133? _____ yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.558	U.S. Department of Agriculture – Passed Through Texas Department of Human Services – Child and Adult Care Food Program
14.226	U.S. Department of Housing and Urban Development – HUD Neighborhood Initiative Program
14.228	U.S. Department of Housing and Urban Development – Passed Through The Office of Rural Community Affairs – Community Development Block Grants/State's Program
16.579	U.S. Department of Justice – Passed Through City of Laredo – Criminal Justice Discretionary Grant Program
16.710	U.S. Department of Justice – Public Safety Partnership and Community Policing Grants

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Identification of Major Programs continued:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.509	U.S. Department of Transportation – Passed Through Texas Department of Highways and Public Transportation – Formula Grants For Other Than Urbanized Areas
93.568	U.S. Department of Health and Human Services – Passed Through Texas Department of Housing and Community Affairs – Low-Income Home Energy Assistance

Section I - Summary of Auditor's Results (Continued)

Dollar threshold used to distinguish
between Type A and Type B programs:

\$ 535,821

Auditee qualified as low-risk auditee?

 X yes no

Section II - Financial Statement Findings

No matters were reported

Section III - Federal Award Findings and Questioned Costs

No matters were reported